IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.04.2021

CORAM

THE HON'BLE MR.JUSTICE M. DURAISWAMY
AND
THE HON'BLE MR.JUSTICE KRISHNAN RAMASAMY

Tax Case Appeal No.240 of 2015
and
M.P.No.1 of 2015 & C.M.P.No.7382 of 2019

M/s.Sri Vigneswara Foundry
A-1095, Near Lakshmi Mills Co.,
Avinashi Road, P.N.Palayam,
Coimbatore - 641 037. ... Appellant /Appellant

Vs.

Assistant Commissioner of Income Tax,
Circle-111,
Coimbatore. ... Respondent/Respondent

Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras "D" Bench, dated 26.09.2014 passed in I.T.A.No.1672/Mds/2014, Assessment Year 2009-10, and this appeal preferred against the Commissioner of Income Tax (Appeals)-I, Coimbatore order dated 06/05/2014 made in Appeal No.486/13-14 for the Assessment Year 2009-2010 and preferred against the Assistant Commissioner of Income Tax Circle-III, Coimbatore order dated 27/03/2014 made in P.A.No.AALFS5096H for the Assessment Year 2009-2010.

For Appellant : Mr.N.S.Nandakumar

For Respondent : Mr.T.R.Senthil Kumar
Senior Standing Counsel
and Mrs.K.G.Usha Rani
Standing Counsel



J U D G M E N T
(Delivered by M.DURAISWAMY, J.)

This appeal filed by the assessee under Section 260A of the Income Tax Act, 1961 ('the Act' for brevity), is directed against the order dated 26.09.2014 passed by the Income Tax

Appellate Tribunal, Madras "D" Bench, ('the Tribunal' for brevity) in I.T.A.No.1672/Mds/2014 for the assessment year 2009-10. The above appeal was admitted on 10.06.2015 on the following Substantial Question of Law in the above appeal:

> "Whether the findings of the Tribunal is perverse on account of non-consideration of plea of violation of principles of natural justice, particularly relating to cross examination and not relying upon the relevant material placed?”

2. We have heard Mr.N.S.Nandakumar, learned counsel for the appellant/assessee and Mr.T.R.Senthil Kumar, learned Senior Standing Counsel and Mrs.K.G.Usha Rani, learned Standing Counsel for the respondent/Revenue.

3. It may not be necessary for this Court to decide the Substantial Question of Law framed for consideration on account of certain subsequent developments. The Government of India enacted the Direct Tax Vivad Se Vishwas Act, 2020 (Act 3 of 2020) to provide for resolution of disputed tax and for matters connected therewith or incidental thereto. The Act of the Parliament received the assent of the President on $17^{th}$ March 2020 and published in the Gazette of India on $17^{th}$ March 2020.

4. We are informed by the learned counsel for the appellant/ assessee that the assessee had already been issued with Form-3 on 29.12.2020 and the learned counsel for the appellant seeks permission of this Court to withdraw the appeal.

5. In view of the submission made by the learned counsel for the appellant, the Tax Case Appeal stands dismissed as withdrawn. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CCC)



//True Copy//

Sub Assistant Registrar

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To

1. The Income Tax Appellate Tribunal,
   Madras "D" Bench.

2.The Commissioner of Income Tax,

(Appeals)-I, Coimbatore.

3.The Assistant Commissioner of Income Tax,
Circle-111,
Coimbatore.

+1cc to Mr.N.S.Nandakumar, Advocate Sr.25543
+1cc to M/s.T.R.Senthilkumar, Advocate Sr.25242



kj[co]
srg 29/06/2021